EXHIBIT 206

MODEL LETTER TO COMPLAINANT FOLLOWING INVESTIGATION OF ALLEGED VIOLATION OF 42 CFR 489.24 AND/OR THE RELATED REQUIREMENTS OF 42 CFR 489.20 COMPLAINT NOT SUBSTANTIATED

(Date)

Complainant Name Address City, State, ZIP Code

Dear (Complainant Name):

We have received the report from the investigation that we authorized in response to your allegation that (**name and location of hospital**) violated the emergency care obligations of 42 CFR 489.24, Responsibilities of Medicare Participating Hospitals in Emergency Cases and/or the related requirements of 42 CFR 489.20. The situation you described was not found to be a violation of 42 CFR 489.24 or 42 CFR 489.20. Based on your individual situation, however, you may wish to consider the civil enforcement provisions of §1867 of the Social Security Act on an independent basis.

Thank you for bringing this matter to our attention.

Sincerely yours,

Associate Regional Administrator (or its equivalent)